

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE : [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.Nos.1060 & 1061/PUN./2023 [E-APPEALS]
Assessment Years 2016-2017 & 2017-2018

Shri Vijay Chimaji Shinde, B-12, Suryawanshi Tower, Bhekrai Nagar, Parmar Parisar, Phursungi. Maharashtra. PIN – 412 307 PAN BSSPS8319F	vs.	The Income Tax Officer, Ward-4(5), PMT Bldg., Shankar Shet Road, Swargate, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Pramod S Shingte
For Revenue :	Shri Gaurav K Singh

Date of Hearing :	26.02.2024
Date of Pronouncement :	26.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

These assessee's twin e-appeals I.T.A.Nos.1060 & 1061/PUN./2024, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos. ITBA/NFAC/S/250/2023-24/1055249450(1) & 1055249522(1), both dated 18.08.2023, for assessment years 2016-2017 and 2017-2018, respectively, involving proceedings u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case files perused.

2. It emerges at the outset with the able assistance coming from both the parties through their learned representatives that the NFAC's order herein under challenge; upholding the Assessing

Officer's identical action making sec.2(22)(e) deemed dividend additions, involving varying sums have been passed ex-parte.

3. Learned counsel submitted that on account of lack of communication between the assessee, his auditor and the authorised representative in the lower appellate proceedings, he could not file all the supporting material which could assist the learned NFAC in better administration of justice. The Revenue could also not dispute that the NFAC's impugned lower appellate order(s) nowhere deal with the merits as contemplated u/sec.250(6) of the Act requiring it to frame points for determination followed by a detailed adjudication thereof. Faced with the situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant twin appeals back to the NFAC for its afresh adjudication preferably within three effective opportunities of hearing subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. These assessee's twin appeals are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 26.02.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 26th February, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The NFAC, Delhi.
4.	The Pr. CIT, Pune concerned
5.	D.R. ITAT, "SMC" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.